

**COUNTY OF MADERA
BUDGET UNIT EXPENDITURE DETAIL
BUDGET FOR THE FISCAL YEAR 2009-10**

Department:

SPECIAL PAYMENTS

(02200)

Function:

General

Activity:

Other General

Fund:

General

<u>ACCOUNT CLASSIFICATION</u>	<u>ACTUAL EXPENDITURES 2007-08</u>	<u>BOARD APPROVED EXPENDITURES 2008-09</u>	<u>DEPARTMENT REQUEST 2009-10</u>	<u>CAO RECOMMENDATION 2009-10</u>
<u>SERVICES & SUPPLIES</u>				
721200 Miscellaneous Expense	83,050	134,500	125,000	125,000
721300 Office Expense	5,000	0	0	0
721400 Professional & Specialized Services	287,479	160,500	166,035	166,035
721700 Rents & Leases - Building	961	0	0	0
721900 Special Departmental Expense	945	0	0	0
TOTAL SERVICES & SUPPLIES	377,435	295,000	291,035	291,035
<u>OTHER CHARGES</u>				
730300 Retire Other Long-Term Debt	685,000	50,000	0	0
730301 Retire Other Long-Term Debt - Tobacco Phase II Funds	0	0	0	0
730500 Retire Long Term Debt-Govt. Center Project	852,578	1,586,081	1,632,381	1,632,381
731305 Contributions to Other Agencies	159,250	178,127	110,978	110,978
731312 Contributions to Central Garage	57,379	25,000	0	0
TOTAL OTHER CHARGES	1,754,207	1,839,208	1,743,359	1,743,359
TOTAL - SPECIAL PAYMENTS	2,131,642	2,134,208	2,034,394	2,034,394

COMMENTS

This budget covers a variety of payments and expenses which are not categorized in other budgets, and is administered by the County Administrative Office.

SERVICES & SUPPLIES

721200 Miscellaneous Expense (\$125,000) is recommended for the 2009-10 Fiscal Year. This account provides for refunds or payments to the State Board of Equalization of sales and use taxes on out-of-State items purchased by the County, the Strong Motion Instrumentation Program costs, audit exceptions, and other miscellaneous expenses that are not provided for in other budgets, including the cost of Employee Assistance Programs. A portion of this account is required to provide for the periodic payment to an audit firm that is contracted to review the County's sales tax with the State Board of Equalization.

721400 Professional & Specialized Services is recommended at \$166,035 to provide funds for the following items:

- \$121,035 - Private Security for New Government Center, including Planning and Civil Service Commission Meetings
- \$ 30,000 - Legislative Services Provided to the County
- \$ 15,000 - Training Services for County Employees concerning Specialized Training Programs

OTHER CHARGES

730300 Retire Other Long-Term Debt is recommended at \$-0-. The County Auditor-Controller has previously informed the Administrative Office that in 2000-01 the County's General Fund was loaned \$250,000 from the Criminal Justice Facility Construction Fund to provide a portion of the funds to construct the Chowchilla Branch Library. At that time, it was recommended that a five (5) year no-interest repayment plan be adopted. There is one final payment due of \$50,000. It is recommended that this fifth and final payment of \$50,000 be deferred until the 2010-11 Fiscal Year.

730301 Retire - Other Long-Term Debt - Repayment of Tobacco Phase II Loan is recommended at \$-0-. The County Auditor's Office overpaid the General Fund for expenses of the Mental Health Program with Mental Health Realignment Funds. The Board approved a three-year pay back plan to the (Tobacco Phase II Trust) that paid back the Mental Health Realignment Trust. It is recommended that this second payment (\$289,053) of three equal payments, be deferred until the 2010-11 Fiscal Year.

OTHER CHARGES (continued)

730500 Retire Long-Term Debt - Government Center (\$1,632,381) is recommended to provide funds for the fifth year payment for the new Government Center (principal \$825,000 and interest \$807,381). This is a 20-year payment program.

731305 Contributions to Other Agencies is recommended at \$110,978. This amount provides for the following costs:

\$15,526 is recommended for the County's administrative contribution to the Fresno-Madera Area Agency on Aging. The County has a joint powers agreement with Fresno City and County to provide administrative duties for the Senior Citizens Program. This is an estimate and may need to be adjusted at Final Budget.

\$43,734 is recommended for the Madera County Senior Citizens Program. No request for 2009-10 has been received from the Senior Citizens Program as of the writing of this budget. This amount is unchanged from the current year and is allocated year-to-year based on Board Policy. These funds provide for the following programs:

City of Madera - Senior Citizens Services - \$43,734

Madera County Arts Council - \$35,000 was budgeted during 2008-09. The direction of the Board was to submit this item on a year-to-year basis for funding consideration. No funds have been budgeted for this item as it is considered a Board Policy matter. Due to budget limitations, no funds are recommended.

In-Home Supportive Services is recommended at \$51,718, which represents the local share (20%) of the cost of the IHSS administrative budget.